		FOR OHF USE					

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041426

Facility Name: Wynscape

Address: 2180 West Manchester Road (Number) Wheaton (City) 60187 (Zip Code)

County: DuPage

Telephone Number: (630) 665-4330 **Fax #** (630) 665-3181

IDPA ID Number: 363436685001

Date of Initial License for Current Owners: 03/01/1996

Type of Ownership:

x	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL		
	x	Charitable Corp.		Individual		State	
		Trust		Partnership		County	
IRS Exemption Code	501C(3)			Corporation		Other	
				"Sub-S" Corp.			
				Limited Liability Co.			
				Trust			
				Other			

In the event there are further questions about this report, please contact:
Name: Christine A. Hanover **Telephone Number:** (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/02 to 06/30/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT (Date)
	(Print Name and Title)	
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606
	(Telephone)	(312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	101	Intermediate (ICF)	101	36,865	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	209	TOTALS	209	76,285	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	15,770	2,946	15,806	34,522	8
9	SNF/PED					9
10	ICF	16,599	17,548		34,147	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,369	20,494	15,806	68,669	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.02%

D. How many bed-hold days during this year were paid by Public Aid?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 03/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 03/01/96 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 53 and days of care provided 15,351

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 06/30/03 Fiscal Year: 06/30/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7**	8	9	10	
1	Dietary	433,404	42,572	7,800	483,776		483,776		483,776			1
2	Food Purchase		356,624		356,624		356,624		356,624			2
3	Housekeeping	269,095	35,750		304,845		304,845		304,845			3
4	Laundry	110,906	21,055		131,961		131,961		131,961			4
5	Heat and Other Utilities			234,269	234,269		234,269	3,135	237,404			5
6	Maintenance	141,276	6,568	86,517	234,361		234,361	92,748	327,109			6
7	Other (specify):*											7
8	**TOTAL General Services**	954,681	462,569	328,586	1,745,836		1,745,836	95,883	1,841,719			8
	B. Health Care and Programs											
9	Medical Director			25,750	25,750		25,750		25,750			9
10	Nursing and Medical Records	5,016,712	365,997	79,845	5,462,554		5,462,554		5,462,554			10
10a	Therapy	537,354	12,434	53,883	603,671		603,671		603,671			10a
11	Activities	179,990	12,125	3,800	195,915		195,915		195,915			11
12	Social Services	91,958	5	2,938	94,901		94,901		94,901			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	5,826,014	390,561	166,216	6,382,791		6,382,791		6,382,791			16
	C. General Administration											
17	Administrative	127,779		729,938	857,717		857,717	(53,141)	804,576			17
18	Directors Fees											18
19	Professional Services			19,358	19,358		19,358	31,269	50,627			19
20	Dues, Fees, Subscriptions & Promotions			11,692	11,692		11,692	2,635	14,327			20
21	Clerical & General Office Expenses	264,384	33,513	27,572	325,469		325,469	185,936	511,405			21
22	Employee Benefits & Payroll Taxes			1,748,546	1,748,546		1,748,546	142,105	1,890,651			22
23	Inservice Training & Education											23
24	Travel and Seminar			13,378	13,378		13,378	559	13,937			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			654,863	654,863		654,863		654,863			26
27	Other (specify):*											27
28	**TOTAL General Administration**	392,163	33,513	3,205,347	3,631,023		3,631,023	309,363	3,940,386			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,172,858	886,643	3,700,149	11,759,650		11,759,650	405,246	12,164,896			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

** See schedule of adjustments attached at end of cost report.

Facility Name & ID Number Wynscape #0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF USE ONLY		
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7**	8	9	10	
30	Depreciation			604,725	604,725		604,725	(40,453)	564,272			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			214,992	214,992		214,992	(27,157)	187,835			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			33,305	33,305		33,305		33,305			35
36	Other (specify):*											36
37	**TOTAL Ownership**			853,022	853,022		853,022	(67,610)	785,412			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		563,931		563,931		563,931		563,931			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			115,957	115,957		115,957		115,957			42
43	Other (specify):* See attached Sch 4a			194,870	194,870		194,870	(99,182)	95,688			43
44	**TOTAL Special Cost Centers**		563,931	310,827	874,758		874,758	(99,182)	775,576			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,172,858	1,450,574	4,863,998	13,487,430		13,487,430	238,454	13,725,884			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(104,447)	30		9
10	Interest and Other Investment Income	(27,157)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(275)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(24,000)	43		24
25	Fund Raising, Advertising and Promotional	(74,907)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5A	(10,173)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (240,959)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	479,413		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 479,413		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 238,454		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Wynscape

ID# 0041426

Report Period Beginning: 07/01/02

Ending: 06/30/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Wynscape # 0041426 **Report Period Beginning:** 07/01/02 **Ending:** 06/30/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	3,135	0	0	0	0	0	0	0	0	0	3,135	5
6	Maintenance	0	97,799	0	0	0	0	0	0	0	0	0	97,799	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	100,934	0	0	0	0	0	0	0	0	0	100,934	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(53,141)	0	0	0	0	0	0	0	0	0	(53,141)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	31,269	0	0	0	0	0	0	0	0	0	31,269	19
20	Fees, Subscriptions & Promotions	0	3,025	0	0	0	0	0	0	0	0	0	3,025	20
21	Clerical & General Office Expenses	0	187,477	0	0	0	0	0	0	0	0	0	187,477	21
22	Employee Benefits & Payroll Taxes	0	142,105	0	0	0	0	0	0	0	0	0	142,105	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	3,750	0	0	0	0	0	0	0	0	0	3,750	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	0	314,485	0	0	0	0	0	0	0	0	0	314,485	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	0	415,419	0	0	0	0	0	0	0	0	0	415,419	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wynscape # 0041426 **Report Period Beginning:** 07/01/02 **Ending:** 06/30/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(104,447)	63,994	0	0	0	0	0	0	0	0	0	(40,453)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(27,157)	0	0	0	0	0	0	0	0	0	0	(27,157)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(131,604)	63,994	0	0	0	0	0	0	0	0	0	(67,610)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(99,182)	0	0	0	0	0	0	0	0	0	0	(99,182)	43
44	**TOTAL Special Cost Centers**	(99,182)	0	0	0	0	0	0	0	0	0	0	(99,182)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(230,786)	479,413	0	0	0	0	0	0	0	0	0	248,627	45

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Central DuPage Health System	100			Central DuPage Hospital	Winfield, IL	Hospital
				CNS Home Care	Carol Stream, IL	Home health
				Wyndmere Retire	Wheaton, IL	Ret. Community
See attached schedule for Board of Directors summary.				PAHCS II	Winfield, IL	Occipational Med.
				DuPage Hlth Svc	Winfield, IL	Lab
				CD Health	Winfield, IL	Pharmacy

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Central DuPage Health System	100.00%	$ 3,135	$ 3,135	1
2	V	6	Maintenance		Central DuPage Health System	100.00%	97,799	97,799	2
3	V	17	Administrative Services		Central DuPage Health System	100.00%	676,797	676,797	3
4	V	19	Legal and Professional Fees		Central DuPage Health System	100.00%	31,269	31,269	4
5	V	20	Licenses, Dues, Fees, etc		Central DuPage Health System	100.00%	3,025	3,025	5
6	V	21	Clerical and General Office		Central DuPage Health System	100.00%	187,477	187,477	6
7	V	22	Employee Benefits		Central DuPage Health System	100.00%	142,105	142,105	7
8	V	24	Travel and seminar		Central DuPage Health System	100.00%	3,750	3,750	8
9	V	30	Depreciation		Central DuPage Health System	100.00%	63,994	63,994	9
10	V								10
11	V								11
12	V	17	Management fees	729,938	Central DuPage Health System	100.00%		(729,938)	12
13	V								13
14	Total			$ 729,938			$ 1,209,351	$ * 479,413	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3	N/A										3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Central DuPage Health System
Street Address: 27W353 Jewell Road
City / State / Zip Code: Winfield, IL 60190
Phone Number: (630) 933-5063
Fax Number: (630) 933-1728

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Accumulated costs	394,010	8	$ 91,735	$	13,463	$ 3,135	1
2	6	Maintenance	Accumulated costs	394,010	8	2,862,213		13,463	97,799	2
3	17	Administrative services	Accumulated costs	394,010	8	19,807,025	19,807,025	13,463	676,797	3
4	19	Legal and professional fees	Accumulated costs	394,010	8	915,120		13,463	31,269	4
5	20	Dues, licenses & subscriptions	Accumulated costs	394,010	8	88,535		13,463	3,025	5
6	21	Clerical and general office	Accumulated costs	394,010	8	5,486,986		13,463	187,477	6
7	22	Employee benefits	Accumulated costs	394,010	8	4,158,856		13,463	142,105	7
8	24	Travel and seminar	Accumulated costs	394,010	8	109,762		13,463	3,750	8
9	30	Depreciation	Accumulated costs	394,010	8	1,872,860		13,463	63,994	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 35,393,092	$ 19,807,025		$ 1,209,351	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	First Health Care Associates		x	Mortgage	$60,195.00	01/01/00	$ 7,029,000	$ 6,740,345	12/31/24	0.0925	$ 214,992	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$60,195.00		$ 7,029,000	$ 6,740,345			$ 214,992	9
	B. Non-Facility Related*											
10								Less: Interest income offset			(27,157)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (27,157)	14
15	TOTALS (line 9+line14)						$ 7,029,000	$ 6,740,345			$ 187,835	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2002	$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		$ N/A	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

The facility is a non-profit entity and is exempt from real estate taxes, effective 01/01/2000.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Wynscape COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041426

CONTACT PERSON REGARDING THIS REPORT Pete Najawicz

TELEPHONE (630) 933-5063 FAX #: (630) 933-1728

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.		N/A	$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill whic is normally paid during 2003.

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 58,390 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Two

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [x] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care		2000	$ 1,800,000	1
2					2
3	TOTALS			$ 1,800,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	209		2000		$ 5,726,808	$ 158,942	40	$ 143,170	$ (15,772)	$ 501,096	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Elevator			7/1/1996	2,468		20	128	128	806	9
10	Facility project number 96071, See 12C for breakout			6/30/1997							10
11	General construction project number 96007			6/30/1997	154,315	1,851	40	3,858	2,007	25,077	11
12	Demolition			6/30/1997	14,620		40	366	366	2,379	12
13	Construction debris removal			6/30/1997	18,783		40	470	470	3,055	13
14	Excavation			6/30/1997	4,356		40	109	109	709	14
15	Concrete			6/30/1997	28,710		40	718	718	4,667	15
16	Unit masonry			6/30/1997	39,480		40	987	987	6,416	16
17	Rough carpentry			6/30/1997	1,488		40	37	37	241	17
18	Temporary protection cleanup			6/30/1997	10,767		40	269	269	1,749	18
19	Wood doors			6/30/1997	7,043		40	176	176	1,144	19
20	Spray on fire proofing			6/30/1997	11,800		40	295	295	1,918	20
21	Membrane roofing			6/30/1997	95,011		40	2,375	2,375	15,438	21
22	Metal door and frames			6/30/1997	14,369		40	359	359	2,334	22
23	Wood replacement doors			6/30/1997	4,381		40	110	110	715	23
24	Entrances and storefront			6/30/1997	28,398		40	710	710	4,615	24
25	Aluminum windows			6/30/1997	127,610		40	3,190	3,190	20,735	25
26	Hardware			6/30/1997	38,367		40	959	959	6,234	26
27	Interior glazing			6/30/1997	8,750		40	219	219	1,424	27
28	Drywall			6/30/1997	471,593		40	11,790	11,790	76,635	28
29	Ceramic tile			6/30/1997	34,909		40	873	873	5,675	29
30	Resilient flooring			6/30/1997	35,834		40	896	896	5,824	30
31	Floor prep			6/30/1997	1,809		40	45	45	293	31
32	Painting			6/30/1997	38,007		40	950	950	6,175	32
33	Toilet and bath accessories			6/30/1997	20,015		40	500	500	3,250	33
34	Kitchen and building allowance			6/30/1997	118,968		40	2,974	2,974	19,331	34
35	Window treatment allowance			6/30/1997	19,238		40	481	481	3,127	35
36	Storage / Moving			6/30/1997	1,748		40	44	44	286	36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Final cleaning allowance	6/30/1997	$ 11,225	$	40	$ 281	$ 281	$ 1,827	37
38	Field investigation	6/30/1997	900		40	23	23	150	38
39	Fire protection	6/30/1997	17,701		40	443	443	2,880	39
40	Plumbing	6/30/1997	155,685		40	3,892	3,892	25,298	40
41	HVAC	6/30/1997	24,900		40	623	623	4,050	41
42	Electrical	6/30/1997	322,774		40	8,069	8,069	52,449	42
43	Fire alarm system	6/30/1997	13,741		40	344	344	2,236	43
44	Premium time drywall	6/30/1997	2,366		40	59	59	384	44
45	Reconstruction fee	6/30/1997	28,000		40	700	700	4,550	45
46	Fees to Schall Brothers	6/30/1997	72,379		40	1,809	1,809	11,759	46
47	Insurance	6/30/1997	17,277		40	432	432	2,808	47
48	Millwork	6/30/1997	61,115		40	1,528	1,528	9,933	48
49	Architect fees	7/31/1997	150,000	15,000	5	15,000		150,000	49
50	Architectural reimbursement	7/31/1997	10,952	1,095	5	1,095		10,952	50
51	Survey	7/31/1997	7,956	812	5	788	(24)	7,956	51
52	City permit fees	7/31/1997	4,886	622	5	489	(133)	4,886	52
53	Legal (contract only)	7/31/1997	6,927	693	5	693		6,927	53
54	Contingency fees	7/31/1997	36,385	2,241	10	3,639	1,398	20,015	54
55	Testing services	7/31/1997	10,864	1,086	5	1,086		10,864	55
56	Title insurance	7/31/1997	346		1			346	56
57	Landscaping	7/31/1997	45,000	4,500	5	4,500		45,000	57
58	Fence	7/31/1997	4,287	735	7	735		3,491	58
59	Balance of landscaping	10/23/1997	15,000	1,623	10	1,500	(123)	8,250	59
60	Seal stripe parking lot	10/28/1997	2,950	(493)	3	(483)	10	2,959	60
61	Elevator repairs	1/13/1998	11,000		20	565	565	3,040	61
62	Security system	2/3/1998	2,318		10	251	251	1,294	62
63	Elevator repairs	7/1/1998	1,500		3			1,500	63
64	Elevator repairs	11/18/1998	7,942		3			7,942	64
65	Gas water heater	11/10/1998	2,657		3			2,657	65
66	Smoke detectors	1/11/1999	2,225		3			2,225	66
67	Elevator repairs	1/13/1999	27,293		3			27,293	67
68	Elevator repairs	2/8/1999	6,349		3			6,349	68
69	Plumbing repairs	4/28/1999	700		3			700	69
70	TOTAL (lines 4 thru 69)		$ 8,165,245	$ 188,707		$ 225,119	$ 36,412	$ 1,164,318	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 8,165,245	$ 188,707		$ 225,119	$ 36,412	$ 1,164,318	1
2	Rear door repairs	5/15/1966	2,799		3			2,799	2
3	Elevator repairs	6/30/1999	1,600		3			1,600	3
4	Elevator repairs	6/30/1999	15,078		3			15,078	4
5	Disposer and wall heating and cooling units	7/1/1998	8,549		3			8,549	5
6	Roof covering and gutters	1/13/1998	4,345		3			4,345	6
7	Toilet replacement	7/1/1999	12,397	2,067	3	2,067		12,397	7
8	Toilet replacement	8/1/1999	1,194	199	3	199		1,194	8
9	Plumbing and electrical work	7/1/1999	4,100	683	3	683		4,100	9
10	Elevator repairs and electric	7/1/1999	31,402	3,142	3	5,236	2,094	31,402	10
11	Sidewalk repair	7/1/1999	1,892	315	3	315		1,892	11
12	Door holders	12/31/1999	4,784	797	3	797		4,784	12
13	Electrical panel repair	12/31/1999	4,900	817	3	817		4,900	13
14	Nurse call system	2/29/2000	9,083	1,513	3	1,513		9,083	14
15	Nurse call system	2/29/2000	54,480	9,080	3	9,080		54,480	15
16	Detail of building improvements 06/30/2000								16
17	General contractor cost	6/30/2000	22,010	14,746	40	550	(14,196)	1,925	17
18	Demolition cost	6/30/2000	622	15	40	15		52	18
19	Concrete cost	6/30/2000	2,119	54	40	54		189	19
20	Masonry cost	6/30/2000	2,223	56	40	56		196	20
21	Carpentry and fireproofing cost	6/30/2000	2,140	54	40	54		189	21
22	Roofing cost	6/30/2000	4,093	102	40	102		357	22
23	Entrance improvements	6/30/2000	1,583	40	40	40		140	23
24	Windows cost	6/30/2000	6,191	154	40	154		539	24
25	Hardware cost	6/30/2000	3,761	94	40	94		329	25
26	Drywall cost	6/30/2000	18,998	476	40	476		1,666	26
27	Ceramic tile and flooring	6/30/2000	12,892	322	40	322		1,127	27
28	Painting and decorating	6/30/2000	10,437	260	40	260		910	28
29	Kitchen and millwork improvements	6/30/2000	6,860	172	40	172		602	29
30	Plumbing and electrical work	6/30/2000	24,433	610	40	610		2,135	30
31	HVAC work	6/30/2000	16,892	42	40	422	380	1,477	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,457,102	$ 224,517		$ 249,207	$ 24,690	$ 1,332,754	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 8,457,102	$ 224,517		$ 249,207	$ 24,690	$ 1,332,754	1
2	Prior year improvement to facility project number 96071								2
3	General contractor cost	6/30/1997	145,836	17,349	40	3,646	(13,703)	27,345	3
4	Construction insurance	6/30/1997	10,702	1,273	40	268	(1,005)	2,010	4
5	Fire alarm system	6/30/1997	8,717	1,037	40	218	(819)	1,635	5
6	Electrical work	6/30/1997	69,239	8,236	40	1,731	(6,505)	12,983	6
7	HVAC improvement work	6/30/1997	394,855	46,969	40	9,871	(37,098)	74,033	7
8	Plumbing improvement	6/30/1997	86,233	10,258	40	2,156	(8,102)	16,170	8
9	Fire protection work	6/30/1997	2,096	249	40	52	(197)	390	9
10	Elevators work	6/30/1997	1,595	190	40	40	(150)	300	10
11	Storage and moving cost	6/30/1997	19,125	2,275	40	478	(1,797)	3,585	11
12	Window treatment improvements	6/30/1997	14,142	1,682	40	354	(1,328)	2,655	12
13	Painting work	6/30/1997	212,678	25,299	40	5,317	(19,982)	39,878	13
14	Resilient flooring	6/30/1997	161,133	19,167	40	4,028	(15,139)	30,210	14
15	Acoustical treatment	6/30/1997	102,956	12,247	40	2,574	(9,673)	19,305	15
16	Ceramic tile	6/30/1997	8,396	999	40	210	(789)	1,575	16
17	Drywall	6/30/1997	11,049	1,314	40	276	(1,038)	2,070	17
18	Hardware	6/30/1997	54,460	6,478	40	1,362	(5,116)	10,215	18
19	Aluminum windows	6/30/1997	2,616	311	40	65	(246)	488	19
20	Roofing	6/30/1997	13,942	1,658	40	349	(1,309)	2,618	20
21	Wood door	6/30/1997	1,802	214	40	45	(169)	338	21
22	Unit masonry	6/30/1997	7,316	870	40	183	(687)	1,373	22
23	Cast in place concrete	6/30/1997	13,275	1,579	40	332	(1,247)	2,490	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,799,265	$ 384,171		$ 282,762	$ (101,409)	$ 1,584,420	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 9,799,265	$ 384,171		$ 282,762	$ (101,409)	$ 1,584,420	1
2	Carpet	2002	2,035	293	7	293		436	2
3	Electrical	2002	5,722	284	20	284		429	3
4	Emergency generator system and facility rewiring	2002	919,934	45,996	20	45,996		68,995	4
5	First floor renovation	2002	367,252	18,363	20	18,363		27,544	5
6	Hot water heaters	2002	67,944	3,397	20	3,397		5,096	6
7	Nurse call system	2002	31,433	1,571	20	1,571		2,357	7
8	Mechanical (oxygen distribution system)	2002	38,241	1,912	20	1,912		2,868	8
9	Plumbing	2002	2,961	148	20	148		222	9
10	HVAC	2002	47,353	2,368	20	2,368		3,552	10
11	Painting and decorating	2002	21,585	1,079	20	1,079		1,619	11
12	Roof replacement	2002	99,498	4,921	20	4,921		7,408	12
13	Service elevator modernization	2002	44,119	2,206	20	2,206		3,309	13
14	Soft costs	2002	65,031	3,252	20	3,252		4,878	14
15	Mechanical	2002	54,389	2,720	20	2,720		4,079	15
16	Monument sign	2002	16,917	1,692	10	1,692		2,538	16
17	Site drainage	2002	59,341	2,967	20	2,967		4,451	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 11,643,020	$ 477,340		$ 375,931	$ (101,409)	$ 1,724,201	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 11,643,020	$ 477,340		$ 375,931	$ (101,409)	$ 1,724,201	1
2	Security cameras	6/30/2003	14,922	373	20	373		373	2
3	Electrical updates	6/30/2003	626	16	20	16		16	3
4	Electrical updates	6/30/2003	19		20				4
5	Electrical updates	6/30/2003	861	22	20	22		22	5
6	Electrical updates	6/30/2003	45	1	20	1		1	6
7	CDH PO# 174903 - project # 21165	6/30/2003	8,486	212	20	212		212	7
8	Miner & East	6/30/2003	14,740	369	20	369		369	8
9	Extractor	6/30/2003	556	14	20	14		14	9
10	Engineering	6/30/2003	4,470	112	20	112		112	10
11	Office renovation	6/30/2003	448	11	20	11		11	11
12	Labor	6/30/2003	56	1	20	1		1	12
13	Labor	6/30/2003	1,344	34	20	34		34	13
14	Emergency shower repair	6/30/2003	4,780	120	20	120		120	14
15	Electrical updates	6/30/2003	2,340	59	20	59		59	15
16	Cindy Smith	6/30/2003	663	17	20	17		17	16
17	Miner & East	6/30/2003	154,919	3,873	20	3,873		3,873	17
18	Miner & East	6/30/2003	8,563	214	20	214		214	18
19	Ice cream parlor	6/30/2003	679	17	20	17		17	19
20	Office renovation	6/30/2003	6,600	165	20	165		165	20
21	Office renovation	6/30/2003	448	11	20	11		11	21
22	Code regulation for storage	6/30/2003	15,195	380	20	380		380	22
23	Plumbing	6/30/2003	11,583	290	20	290		290	23
24	Dust control assembly	6/30/2003	1,220		20	122	122	122	24
25	Shower room repair	6/30/2003	1,877		20	188	188	188	25
26	Smoke / fire dampers	6/30/2003	1,954		20	195	195	195	26
27									27
28									28
29	Allocated from Central DuPage Health					63,994	63,994		29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 11,900,414	$ 483,651		$ 446,741	$ (36,910)	$ 1,731,017	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 649,636	$ 116,861	$ 113,318	$ (3,543)	3-10 yrs	$ 424,818	71
72	Current Year Purchases	52,768	4,213	4,213		3-10 yrs	4,213	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 702,404	$ 121,074	$ 117,531	$ (3,543)		$ 429,031	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident transportation	1997 Ford Van Shuttle	1998	$ 45,524	$	$	$	4	$ 45,524	76
77										77
78										78
79										79
80	TOTALS			$ 45,524	$	$	$		$ 45,524	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 14,448,342	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 604,725	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 564,272	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (40,453)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,205,572	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in progress	$ 4,015	92
93			93
94			94
95		$ 4,015	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

PLEASE ENTER ONLY DATES IN CELLS W16 AND W17

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
This amount was calculated by dividing the total amount to be amortized by the length of the lease . N/A

9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

10. Effective dates of current rental agreement:
Beginning N/A
Ending N/A

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 33,305 Description: See attached schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18			N/A		18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L10A, C1&2	5832 hrs	$ 193,120		$	$ 2,602	5,832	$ 195,722	1
2	Licensed Speech and Language Development Therapist	L10A, C1&2	1809 hrs	40,856			33	1,809	40,889	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C1&2	9836 hrs	303,378			9,799	9,836	313,177	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				563,931		563,931	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See attached Sch 16a					149,571			149,571	13
14	TOTAL			$ 537,354		$ 149,571	$ 576,365	17,477	$ 1,263,290	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 06/30/03 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,112,528	$ 1,112,528	1
2	Cash-Patient Deposits	39,641	39,641	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 108,899)	1,518,739	1,518,739	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	4,299	4,299	6
7	Other Prepaid Expenses	34,556	34,556	7
8	Accounts Receivable (owners or related parties)	47	47	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,709,810	$ 2,709,810	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	526,359	526,359	12
13	Land	1,800,000	1,800,000	13
14	Buildings, at Historical Cost	13,186,896	11,900,414	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	749,732	747,928	16
17	Accumulated Depreciation (book methods)	(2,583,816)	(2,205,572)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Const. in progress	4,015	4,015	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 13,683,186	$ 12,773,144	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 16,392,996	$ 15,482,954	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 137,925	$ 137,925	26
27	Officer's Accounts Payable	39,839	39,839	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	245,787	245,787	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See attached schedule 17c	875,979	875,979	36
37	Due to related parties	853,039	853,039	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,152,569	$ 2,152,569	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	6,740,345	6,740,345	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 6,740,345	$ 6,740,345	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 8,892,914	$ 8,892,914	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 7,500,082	$ 6,590,040	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 16,392,996	$ 15,482,954	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,010,925	1	
2	Restatements (describe):		2	
3	**Adjustments subsequent to prior year cost report**	(12,533)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 7,998,392	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(522,110)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (522,110)	17	
	B. Transfers (Itemize):			
18	**Market appreciation - Goldman combined**	23,800	18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$ 23,800	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 7,500,082	24	*

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 15,454,173	1
2	Discounts and Allowances for all Levels	(2,944,787)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 12,509,386	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	421,133	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 421,133	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions	145	24
25	Interest and Other Investment Income***	27,157	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 27,302	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Prior year medicare cost report settlements	7,185	28
28a	Miscellaneous	314	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 7,499	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 12,965,320	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,745,836	31
32	Health Care	6,382,791	32
33	General Administration	3,631,023	33
	B. Capital Expense		
34	Ownership	853,022	34
	C. Ancillary Expense		
35	Special Cost Centers	758,801	35
36	Provider Participation Fee	115,957	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 13,487,430	40
41	**Income before Income Taxes (line 30 minus line 40)****	(522,110)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (522,110)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. This entity files as part of a consolidated tax return**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,392	2,080	$ 81,737	$ 39.30	1
2	Assistant Director of Nursing	1,423	2,080	67,974	32.68	2
3	Registered Nurses	46,085	49,719	1,448,424	29.13	3
4	Licensed Practical Nurses	14,278	15,697	346,627	22.08	4
5	Nurse Aides & Orderlies	153,841	165,954	2,347,012	14.14	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	17,477	18,957	537,354	28.35	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,880	2,112	45,570	21.58	9
10	Activity Assistants	13,008	14,208	134,420	9.46	10
11	Social Service Workers	5,672	6,254	91,958	14.70	11
12	Dietician	1,806	2,080	41,501	19.95	12
13	Food Service Supervisor	6,104	7,060	125,239	17.74	13
14	Head Cook	5,650	6,173	71,759	11.62	14
15	Cook Helpers/Assistants	20,139	21,809	194,905	8.94	15
16	Dishwashers					16
17	Maintenance Workers	7,804	10,524	141,276	13.42	17
18	Housekeepers	28,048	30,453	269,095	8.84	18
19	Laundry	11,214	12,260	110,906	9.05	19
20	Administrator	1,856	2,080	127,779	61.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,826	16,775	264,384	15.76	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,325	6,050	91,400	15.11	31
32	Other Health Care - see attach.	22,178	25,089	633,538	25.25	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	380,006	417,414	$ 7,172,858 *	$ 17.18	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	200	$ 7,800	L1, C3	35
36	Medical Director	Monthly	25,750	L9, C3	36
37	Medical Records Consultant	51	1,869	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	77	3,800	L11, C3	44
45	Social Service Consultant	46	2,938	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	374	$ 42,157		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	694	$ 36,237	L10, C3	50
51	Licensed Practical Nurses	810	41,739	L10, C3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	1,504	$ 77,976		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Judith A. Perry	Administrator	0	$ 127,779
TOTAL (agree to Schedule V, line 17, col. 1)			$ 127,779
(List each licensed administrator separately.)			

B. Administrative - Other

Description	Amount
Management fees	$ 729,938
(Management fees eliminated in Column 7)	
TOTAL (agree to Schedule V, line 17, col. 3)	$ 729,938
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
KPMG, LLP	Audit and accounting	$ 4,200
American Express TBS	Accounting	4,548
Fenech & Pachulski, PC	Legal	1,235
Altschuler Melvoin & Glasser LLP	Accounting	9,375
(See attached schedule 21a)		
TOTAL (agree to Schedule V, line 19, column 3)		$ 19,358
(If total legal fees exceed $2500 attach copy of invoices.)		

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 126,900
Unemployment Compensation Insurance	
FICA Taxes	522,123
Employee Health Insurance	735,689
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Uniforms	2,469
Employee recognition	12,573
Pension contribution	310,076
Disability insurance	38,716
Allocation from home office	142,105
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,890,651

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 70)	630
Life Services Network of Illinois	5,905
Other miscellaneous subscriptions	245
Nursing and administrative subs	3,827
Other miscellaneous licenses	65
DuPage County Hlth License	630
Allocation from home office	3,025
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 14,327

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
See attached	10,187
Allocation from home office	3,750
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 13,937

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Wynscape # 0041426 Report Period Beginning: 07/01/02 Ending: 06/30/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services Network of IL - 5,905**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **6.5 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **85,787** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **x** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **115,957**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **N/A** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **N/A** Has any meal income been offset against
related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **KPMG, LLP** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **No** If no, please explain. **Audit is currently in process**

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT **Wynscape** **01:43 PM** **11/4/2005**

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	238,454	equal to	238,454	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	187,835	equal to	187,835	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses		equal to	0	#VALUE!	#VALUE!	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	564,272	equal to	564,272	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	33,305	equal to	33,305	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	537,354	equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	549,788	equal to	603,671	-53,883	FAILED	Pg16 Z12+Z14...	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- Supplies	576,365	equal to	576,365	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,745,836	equal to	1,745,836	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	6,382,791	equal to	6,382,791	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	3,631,023	equal to	3,631,023	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	853,022	equal to	853,022	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	758,801	equal to	758,801	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+H	N/A	38to41+43	4
Income Stat. Prov. Partic.	115,957	equal to	115,957	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	5,016,712	equal to	5,016,712	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	537,354	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	179,990	equal to	179,990	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	91,958	equal to	91,958	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	433,404	equal to	433,404	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	141,276	equal to	141,276	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	269,095	equal to	269,095	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	110,906	equal to	110,906	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	127,779	equal to	127,779	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	264,384	equal to	264,384	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	7,172,858	equal to	7,172,858	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	7,800	< or = to	7,800	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	25,750	< or = to	25,750	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	79,845	< or = to	79,845	0	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	3,800	< or = to	3,800	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,938	< or = to	2,938	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	127,779	equal to	127,779	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	729,938	equal to	729,938	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	19,358	equal to	19,358	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,890,651	equal to	1,890,651	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	14,327	equal to	14,327	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	13,937	equal to	13,937	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	115,957	equal to	115,957	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	142,105	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	15,351	equal to	15,806	-455	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	479,413	equal to	479,413	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4(	B.	14	8
Total loan balance	6,740,345	equal to	6,740,345	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	N/A	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	1,800,000	equal to	1,800,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	11,900,414	equal to	11,900,414	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	747,928	equal to	747,928	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,205,572	equal to	2,205,572	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	7,500,082	equal to	7,500,082	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-522,110	equal to	-522,110	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	16,392,996	equal to	16,392,996	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Enter Cost Center Expenses

YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINK TO THE COST REPORT!! 11/4/2005 01:43:08 PM

HSA Number	7	Name	Wynscape		
Cost report period	From: 07/01/02	To:	06/30/03	Base Number	330
If this is an ICF/DD 16 facility, enter a 1 in cell C	N				
Licensed bed days:	76,285	Occupancy:	68,669	Pct. of occupancy:	90.02%
Illinois Public Aid Support Rate		$			

Genl Services Salary/Wage:	954,681	Col 1, Line 8 ---Audit Adj:	
Genl Admin Salary/Wage	392,163	Col 1, Line 28 ---Audit Adj:	
Total Salary Wage	7,172,858	Col 1, Line 44 ---Audit Adj:	
Employee Benefits	1,890,651	Col 8, Line 22 ---Audit Adj:	
Total General Services:	1,841,719	Col 8, Line 8 ---Audit Adj:	
Total General Admin	3,940,386	Col 8, Line 28 ---Audit Adj:	-1200000

Instructions and Calculation Steps

STEP Adjust Support Service Costs to Include Correct Amounts of Fringe Benefits and Payroll Taxes

Fringe benefits and payroll taxes are reported as a lump sum under General Administration expenses on your cost report (Page 3, Column 10, Line 22). You will need to take this amount out of General Administration expenses and calculate the correct portions of this lump sum to be added to your general services and General Administration expenses. This is done by proration

A. General Services

1 Determine the proportion of general services wages to total wages.

2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Services.

3 Add the proportioned fringe amount to your total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 8	$954,681
Divided by Total Wages (Column 1, Line 44	$7,172,858
General service wages as percent of total wages	13.3096%
Employee Benefits (Column 10, Line 22	$1,890,651
Allocation of Employee Benefits to General Services Costs	$251,638
Plus Total General Services (Column 10, Line 8	$1,841,719
New Total General Services Cost	$2,093,357

B. General Administration

1 Determine the proportion of General Administration wages to total wages.

2 Multiply the total lump sum fringe amount by the proportion to get the fringes amount for General Administration

3 Add the proportioned fringe amount to your total General Administration expenses

4 Subtract the total lump sum fringe amount from your General Administration expenses to get your new total General Administration Cost

General Administration Wages (Column 1, Line 28	$392,163
Divided by Total Wages (Column 1, Line 45	$7,172,858
General administration wages as a percent of total wages	5.4673%
Employee Benefits (Column 10, Line 22	$1,890,651
Allocation of Emplayee Benefits to General Admin. Cost	$103,368
Plus Total General Administration (Column 10, Line 2	$2,740,386
Minus Total Fringe (Column 10, Line 22	$1,890,651
New Total General Administration Cos	$953,103

STEP Adjust Support Service Costs for Inflation

To calculate the impact of inflation, different inflation fators are used for the General Service and General Administration costs of your cost report. These inflation factors are listed in Table I, Inflation Multipliers. To select the appropriate inflation factors, you need to calculate your base number using the formula outlined below. Once you have calculated your base number, find it in Table I. Select the inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

Convert the beginning and ending dates of your cost reporting period (page 1, Schedule II of your cost report) into numbers and apply the following formula:

Beginning Month + Ending Month	13	divided by 2 =	6.5
Beginning Day + Ending Day	31	divided by 60.8 =	0.509868421
Beginning Year + Ending Year =	205	multiplied by 6 =	1230
Sum of the three lines			1237.009868
Subtract from the sum			907.00
Base Number (expressed as a whole number, fraction dropped)			330

B. Select the Appropriate Inflation Multiplier

Refer to Table I, inflation Multipliers, and find the multipliers which correspond with the base number you have calculated.

General Services Multiplier	1
General Administration Multiplie	1

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table

New Total General Service Cost (Step I-A)	$2,093,357	
General Services Multiplier (Step II-B	1	
Updated General Services Cost		$2,093,357

2 Multiply New Total General Administration Cost (from Step I-B)by the appropriate multiplier from Table

New Total General Service Cost (Step I-B	$953,103	
General Administration Multiplier (Step II-B	1	
Updated General Services Cost		$953,103
3 Total Updated Support Costs (1 + 2		$3,046,460

STEP III Convert Total Updated Support Costs (C-3) to Per Diem Cost

Use one of the two procedures below to compute per diem costs.

CALCULATED PER DIEM SUPPORT CO $43.88

A. If the occupancy (Cost Report, Page 2, Schedule III-C) is equal to or above 93 percent, divide your total updated support costs (Step II, C, 3, above) by the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14

Total Support Costs (Step II, C, 3, above	$3,046,460
Total Patient Days (Cost Report	68,669
Support Costs per Diem	$44.36

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5 Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above by your adjusted occupancy.

Licensed Bed Days	76,285
Multiplied by	0.93
	70,945
Minus total Patient Days	68,669
	2,276
One-third of difference	759
Plus Total Patient Day	68,669
Adjusted Occupancy	69,428
Total Support Costs (Step II, C, 3, above	$3,046,460
Divided by Adjusted Occupany	69428
Support Costs Per Diem	$43.88

STEP IV Calculate Support Rate

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 35th and 75th percentile rates by HSA are listed in Table II, support Rate Percentiles by HSA Use one of the three procedures below and refer to Table II to calculate your support rate.

A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table I

B. If your support costs per diem from Step III is equal to or greater than the 35th percentile, but less than the 75th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table II. Use the following procedure to calculate your rate

75 Percentile Rate for your HSA	$43.80
Minus Support Costs Per Diem	$43.88
Difference	-$0.08
Multiply the Difference by	0.5
One-Half of the Difference	-$0.04
Plus Support Costs Per Diem	$43.88
Support Rate if costs are between 35th and 75th percentile	43.84

C. If your support cost per diem from Step III is below the 35th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. This ceiling is equal to 50 percent of the difference between the 35th and 75th percentiles plus $.05. The ceiling for each HSA is listed in Table II. Use the following procedure to calculate your rate

75 Percentile Rate for your HSA	$43.80
Minus Support Costs Per Diem	$43.88
Difference	-$0.08
Multiply the Difference by	0.5
One-Half of the Difference	-$0.04
Compare one-half the difference to the profit ceiling for your HSA in Table II and	6.07
Enter the Lower of the Two Amounts	-$0.040
Plus Support Costs Per Diem	$43.88
Support Rate if support costs less than 35th percentile	$43.84

D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C abo **$43.80**

75th Percentile is	$43.80
35th Percentile is	$31.76

Table
Inflation Multipliers

Base Number	General Services Multiplie	General Administration Multiplie
261	1.1187	1.1531
262	1.1182	1.1530
263	1.1178	1.1528
264	1.1071	1.1376
265	1.1067	1.1375
266	1.1062	1.1373
267	1.0975	1.1249
268	1.0971	1.1248
269	1.0966	1.1246
270	1.0887	1.1134
271	1.0882	1.1132
272	1.0877	1.1130
273	1.0815	1.1043
274	1.0811	1.1042
275	1.0806	1.1040
276	1.0730	1.0932
277	1.0725	1.0931
278	1.0720	1.0929
279	1.0666	1.0853
280	1.0661	1.0851
281	1.0657	1.0850
282	1.0588	1.0753
283	1.0583	1.0751
284	1.0579	1.0750
285	1.0535	1.0690
286	1.0531	1.0689
287	1.0527	1.0687
288	1.0413	1.0524
289	1.0409	1.0522
290	1.0404	1.0521
291	1.0321	1.0403
292	1.0317	1.0402
293	1.0313	1.0400
294	1.0254	1.0318
295	1.0250	1.0317
296	1.0246	1.0315
297	1.0228	1.0294
298	1.0224	1.0293
299	1.0219	1.0291
300	1.0166	1.0218
301	1.0162	1.0216
302	1.0158	1.0215
303	1.0076	1.0098
304	1.0072	1.0097
305	1.0067	1.0095
306	1.0000	1.0000

Table I
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	40.08	32.10	4.040
2	37.33	31.77	2.830
3	34.36	29.73	2.365
4	37.33	31.77	2.830
5	32.69	27.53	2.630
6	43.80	31.76	6.070
7	43.80	31.76	6.070
8	43.80	31.76	6.070
9	39.02	30.77	4.175
10	40.08	32.10	4.040
11	35.80	29.99	2.955

Table II (For ICF/DD 16 Facilities)
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	34.86	27.19	3.885
2	33.30	25.97	3.715
3	32.74	25.54	3.650
4	33.30	25.97	3.715
5	30.46	23.75	3.405
6	40.44	31.54	4.500
7	40.44	31.54	4.500
8	40.44	31.54	4.500
9	37.60	29.32	4.190
10	34.86	27.19	3.885
11	32.73	25.52	3.655

Capital Rate Data
Change print Orientation!

YOU HAVE CHOSEN THE CAPITAL CALC. THAT IS LINKED
TO THE COST REPORT!!!! 11/4/2005 01:43:08 PM
COSTS INCLUDED ON PAGES 12 THRU 12D START AT CELL O6

Facility Name: **Wynscape** ID: **0041426**

HSA No.: ? Own or Rent? (O or R) ______ Own or Rent Beginning: ______

IF RENTED, have facilities been continously rented
from an unrelated party since prior to January 1, 1978 (Y or N): N
or since the first day of operation for buildings
constructed since January 1, 1978?

Cost Report Pd:		Licensed Beds:	209	Total Patient Days	68,669
Begin	**07/01/02**	Licensed Bed Days:	76,285	% Occupied	90.02%
End	**06/30/03**			Capital Days	70,945

1989 Property Tax COST: ______ (Actual dollar amount 1989 taxes)

1991 Property Tax RATE: ______ (Inflated dollar amount divided by 1991 capital days)

FY 1991 Capital Rate: ______ (From form 787)

CAPITAL CALCULATIONS

	Calculation Column
A. Determine the base year for your building from Work Table A	25184
B. Determine the Building Specific historical cost per bed:	
1. Work Table A, Line 24, Column (B)	5916212
2. Total licensed beds from cost report Page 2, Line 7, column 3	209
3. Line 1 divided by Line 2	$28,307
4. Regional construction inflator from Table 2	#N/A
5. Building specific historical Cost ber bed (Line 3 * Line 4, round to even $)	#N/A
C. Obtain the Uniform Building Value from Table 1	#VALUE!
D. The capital rate will be calculated through a blending of the uniform building value from Line C and the building specific historical cost per bed from Line B5	
1. Building specific historical cost from Line B5	#N/A
2. Uniform building value from Line C	#VALUE!
3. Add Lines 1 and 2	#VALUE!
4. Divide by 2 to obtain average	#VALUE!
5. Enter 120% of line C	#VALUE!
6. The blended value is the lesser of Line 4 or Line 5	#VALUE!
E. Divide the blended value from step D by 339 days to obtain a per diem blended value investment	#VALUE!
F. Multiply the per diem blended value from step E by the applicable rate of return to obtain the building rate factor. (The rate of return is 11% for 1979 and later base years and 9.13% for 1978 and older base years.)	#VALUE!
G. Add $2.50 to Line F for equipment, rent, vehicle and working capital.	2.5
H. Add Lines F & G to obtain the preliminary capital rate	#VALUE!
I. Implementation Capital Rate. (This step does not apply if the facility has been constructed or purchased after FY91.)	
1. Enter the FY 91 capital rate	0
2. Subtract the FY 91 property tax rate	0
3. FY 91 rate without tax	0
4. Multiply Line I3 by 115%	x 1.15%
5. Implementation capital rate	0

J. Property Tax
Property taxes are taken from the Long Term Care Property Tax Statement which was submitted to the Department of Public Aid during FY93. Reimbursement for real estate taxes is based upon the actual 1991 taxes for which the nursing homes were assessed. The formula used is a follows:

1. Property Tax Expense (Long Term Care Property Tax Statement, Column D, Total.)	0
2. Divided by: Capital Days (see below)	70,945
3. Equals: Per Diem Cost	$0.00
4. Times: Property Tax Inflator (Table 3)	#N/A
5. Equals: Updated Property Tax Cost	#N/A

Capital Days
The capital days are the higher of the actual census (Page 2, Schedule III-B, Column 5, Line 14) or 93% of licensed bed days (page 2, Schedule III-A, Column 4, Line 7 * .93.)

1. Total Patient Days	68,669
2. Total Licensed Bed Days * .93	70945
3. Capital Days (higher of Line 1 or Line 2)	70,945

K. Total Capital Rate for FY 94

1. Enter the greater of the simplified system rate from Line H or the implementation capital rate from Line I	#VALUE!
2. Add Property Tax from Line J5	#N/A
3. Total capital rate (add Lines 1 & 2)	#VALUE!

WORK TABLE A

		Year Acquired (A) Last 2 digits only	Cost (B)	Columns (A) * (B) (C)	Linked Page
1	1	0	0	0	12
2	2	0	0	0	12
3	3	0	0	0	12
4	4	0	0	0	12
5	5	0	0	0	12
6	6	33347	2468	82300396	12
7	7	33711	0	0	12
8	8	33711	154315	5202112965	12
9	9	33711	14620	492854820	12
10	10	33711	18783	633193713	12
11	11	33711	4356	146845116	12
12	12	33711	28710	967842810	12
13	13	33711	39480	1330910280	12
14	14	33711	1488	50161968	12
15	15	33711	10767	362966337	12
16	16	33711	7043	237426573	12
17	17	33711	11800	397789800	12
18	18	33711	95011	3202915821	12
19	19	33711	14369	484393359	12
20	20	33711	4381	147687891	12
21	21	33711	28398	957324978	12
22	22	33711	127610	4301860710	12
23	23	33711	38367	1293389937	12
24	24	33711	8750	294971250	12
25	25	33711	471593	15897871623	12
26	26	33711	34909	1176817299	12
27	27	33711	35834	1207999974	12
28	28	33711	1809	60983199	12
29	29	33711	38007	1281253977	12
30	30	33711	20015	674725665	12
31	31	33711	118968	4010530248	12
32	32	33711	19238	648532218	12
33	33	33711	1748	58926828	12
34	34	33711	11225	378405975	12A
35	35	33711	900	30339900	12A
36	36	33711	17701	596718411	12A
37	37	33711	155685	5248297035	12A
38	38	33711	24900	839403900	12A
39	39	33711	322774	10881034314	12A
40	40	33711	13741	463222851	12A
41	41	33711	2366	79760226	12A
42	42	33711	28000	943908000	12A
43	43	33711	72379	2439968469	12A
44	44	33711	17277	582424947	12A
45	45	33711	61115	2060247765	12A
46	46	33742	150000	5061300000	12A
47	47	33742	10952	369542384	12A
48	48	33742	7956	268451352	12A
49	49	33742	4886	164863412	12A
50	50	33742	6927	233730834	12A
51	51	33742	36385	1227702670	12A
52	52	33742	10864	366573088	12A
53	53	33742	346	11674732	12A
54	54	33742	45000	1518390000	12A
55	55	33742	4287	144651954	12A
56	56	33826	15000	507390000	12A
57	57	33831	2950	99801450	12A
58	58	33908	11000	372988000	12A
59	59	33929	2318	78647422	12A
60	60	34077	1500	51115500	12A
61	61	34217	7942	271751414	12A
62	62	34209	2657	90893313	12A
63	63	34271	2225	76252975	12A
64	64	34273	27293	935412989	12A
65	65	34299	6349	217764351	12A
66	66	34378	700	24064600	12A
67	67	22342	2799	62535258	12B
68	68	34441	1600	55105600	12B
69	69	34441	15078	519301398	12B
70	70	34077	8549	291324273	12B
71	71	33908	4345	147330260	12B
72	72	34442	12397	426977474	12B
73	73	34473	1194	41160762	12B
74	74	34442	4100	141212200	12B
75	75	34442	31402	1081547684	12B
76	76	34442	1892	65164264	12B
77	77	34625	4784	165646000	12B
78	78	34625	4900	169662500	12B
79	79	34685	9083	315043855	12B
80	80	34685	54480	1889638800	12B
81	81	0	0	0	12B
82	82	34807	22010	766102070	12B
83	83	34807	622	21649954	12B
84	84	34807	2119	73756033	12B
85	85	34807	2223	77375961	12B
86	86	34807	2140	74486980	12B
87	87	34807	4093	142465051	12B
88	88	34807	1583	55099481	12B
89	89	34807	6191	215490137	12B
90	90	34807	3761	130909127	12B
91	91	34807	18998	661263386	12B
92	92	34807	12892	448731844	12B
93	93	34807	10437	363280659	12B
94	94	34807	6860	238776020	12B
95	95	34807	24433	850439431	12B
96	96	34807	16892	587959844	12B

	Year Acquired (A) Last 2 digits only	Cost (B)	Columns (A) * (B) (C)	Linked Page
97	0	0	0	12B
98	0	0	0	12B
99	0	0	0	12C
100	33711	145836	4916277396	12C
101	33711	10702	360775122	12C
102	33711	8717	293858787	12C
103	33711	69239	2334115929	12C
104	33711	394855	13310956905	12C
105	33711	86233	2907000663	12C
106	33711	2096	70658256	12C
107	33711	1595	53769045	12C
108	33711	19125	644722875	12C
109	33711	14142	476740962	12C
110	33711	212678	7169588058	12C
111	33711	161133	5431954563	12C
112	33711	102956	3470749716	12C
113	33711	8396	283037556	12C
114	33711	11049	372472839	12C
115	33711	54460	1835901060	12C
116	33711	2616	88187976	12C
117	33711	13942	469998762	12C
118	33711	1802	60747222	12C
119	33711	7316	246629676	12C
120	33711	13275	447513525	12C
121	0	0	0	12C
122	0	0	0	12C
123	0	0	0	12C
124	0	0	0	12C
125	0	0	0	12C
126	0	0	0	12C
127	0	0	0	12C
128	0	0	0	12C
129	0	0	0	12C
130	0	0	0	12C
131	102	2035	207570	12D
132	102	5722	583644	12D
133	102	919934	93833268	12D
134	102	367252	37459704	12D
135	102	67944	6930288	12D
136	102	31433	3206166	12D
137	102	38241	3900582	12D
138	102	2961	302022	12D
139	102	47353	4830006	12D
140	102	21585	2201670	12D
141	102	99498	10148796	12D
142	102	44119	4500138	12D
143	102	65031	6633162	12D
144	102	54389	5547678	12D
145	102	16917	1725534	12D
146	102	59341	6052782	12D
147	0	0	0	12D
148	0	0	0	12D
149	0	0	0	12D
150	0	0	0	12D
151	0	0	0	12D
152	0	0	0	12D
153	0	0	0	12D
154	0	0	0	12D
155	0	0	0	12D
156	0	0	0	12D
157	0	0	0	12D
158	0	0	0	12D
159	0	0	0	12D
160	0	0	0	12D
161	0	0	0	12D
162	0	0	0	12D

Base year:
Total of Column C/Total of Column B = Base Year

1.37754E+11 5916212 23284.22987

Base Year = 25184

TABLE 1 error

Table 1 Uniform building Value

Uniform Building Value

Base year	6, 7, 8 & 9	1, 2, 3, 4, 5, 10 & 11
1970	4114	3766
1971	5348	4896
1972	6583	6026
1973	7817	7155
1974	9051	8285
1975	10285	9415
1976	11519	10545
1977	12754	11675
1978	13988	12804
1979	15222	13934
1980	16456	15064
1981	17691	16194
1982	18925	17324
1983	20159	18453
1984	21393	19583
1985	22628	20713
1986	23862	21843
1987	25096	22973
1988	26330	24102
1989	27564	25232
1990	28799	26362
1991	30033	27492
1992	31267	28622
1993	32501	29751
1994	33736	30881
1995	34970	32011
1996	36204	33141
1997	37438	34271
1998	38673	35400
1999	39907	36530
2000	41141	37660

Use the 1970 values for all years prior to 1970

TABLE 2 #N/A

Construction Inflators by year and HSA
(Note: Use the 1960 Inflators for all years prior to 1960)
(For the FY94 Nursing Facility Rate Calculation Packet)

Year	1, 2 & 10	3, 4 & 5	11	6, 7, 8 & 9
1960	6.26	6.08	6.29	6.54
1961	5.67	5.52	5.66	5.87
1962	5.67	5.52	5.66	5.87
1963	5.67	5.52	5.66	5.87
1964	5.67	5.52	5.66	5.87
1965	5.67	5.52	5.66	5.87
1966	5.36	5.23	5.35	5.55
1967	5.1	4.97	5.08	5.28
1968	4.85	4.71	4.83	5.03
1969	4.61	4.48	4.59	4.79
1970	4.38	4.25	4.36	4.56
1971	4.01	3.89	3.98	4.15
1972	3.64	3.53	3.63	3.78
1973	3.36	3.26	3.36	3.48
1974	3.08	3	3.09	3.19
1975	2.83	2.77	2.8	2.91
1976	2.73	2.65	2.74	2.82
1977	2.57	2.48	2.55	2.68
1978	2.37	2.29	2.38	2.49
1979	2.18	2.12	2.21	2.32
1980	1.96	1.92	2.02	2.08
1981	1.8	1.76	1.86	1.91
1982	1.67	1.63	1.72	1.76
1983	1.54	1.5	1.57	1.65
1984	1.51	1.47	1.55	1.62
1985	1.48	1.45	1.5	1.59
1986	1.46	1.42	1.46	1.55
1987	1.44	1.4	1.43	1.52
1988	1.4	1.36	1.39	1.46
1989	1.35	1.33	1.35	1.41
1990	1.32	1.31	1.33	1.34
1991	1.29	1.29	1.3	1.31
1992	1.26	1.26	1.27	1.26
1993	1.25	1.24	1.25	1.23
1994	1.22	1.22	1.22	1.19
1995	1.2	1.2	1.19	1.17
1996	1.12	1.11	1.13	1.12
1997	1.1	1.09	1.1	1.1
1998	1.08	1.07	1.07	1.07
1999	1.04	1.04	1.04	1.04
2000	1.02	1.02	1.02	1.03
2001	1.00	1.00	1.00	1.00
2002	1.00	1.00	1.00	1.00

TABLE 3

Property Tax Inflator

HSA	Rate
1	1.05723
2	1.0395
3	1.0333
4	1.03302
5	1.03753
6	1.02368
7	1.02054
8	1.02613
9	1.01315
10	1.0815
11	1.03527

TABLE 4

Table 2 column

HSA	Column
1	1
2	1
3	2
4	2
5	2
6	4
7	4
8	4
9	4
10	1
11	3

		Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary		433,404	42,572	7,800	483,776	0	483,776	0	483,776
2. Food Purchase		0	356,624	0	356,624	0	356,624	0	356,624
3. Housekeeping		269,095	35,750	0	304,845	0	304,845	0	304,845
4. Laundry		110,906	21,055	0	131,961	0	131,961	0	131,961
5. Heat and Other Utilities		0	0	234,269	234,269	0	234,269	3,135	237,404
6. Maintenance		141,276	6,568	86,517	234,361	0	234,361	92,748	327,109
7. Other (specify)*		0	0	0	0	0	0	0	0
8. Total General Services		954,681	462,569	328,586	1,745,836	0	1,745,836	95,883	1,841,719
9. Medical Director		0	0	25,750	25,750	0	25,750	0	25,750
10. Nursing & Medical Records		5,016,712	365,997	79,845	5,462,554	0	5,462,554	0	5,462,554
10a. Therapy		537,354	12,434	53,883	603,671	0	603,671	0	603,671
11. Activities		179,990	12,125	3,800	195,915	0	195,915	0	195,915
12. Social Services		91,958	5	2,938	94,901	0	94,901	0	94,901
13. Nurse Aide Training		0	0	0	0	0	0	0	0
14. Program Transportation		0	0	0	0	0	0	0	0
15. Other (specify)*		0	0	0	0	0	0	0	0
16. Total Health Care & Programs		5,826,014	390,561	166,216	6,382,791	0	6,382,791	0	6,382,791
17. Administrative		127,779	0	729,938	857,717	0	857,717	-53,141	804,576
18. Directors Fees		0	0	0	0	0	0	0	0
19. Professional Services		0	0	19,358	19,358	0	19,358	31,269	50,627
20. Fees, Subscriptions & Promotion		0	0	11,692	11,692	0	11,692	2,635	14,327
21. Clerical & General Office		264,384	33,513	27,572	325,469	0	325,469	185,936	511,405
22. Employee Benefits & Payroll		0	0	1,748,546	1,748,546	0	1,748,546	142,105	1,890,651
23. Inservice Training & Education		0	0	0	0	0	0	0	0
24. Travel and Seminar		0	0	13,378	13,378	0	13,378	559	13,937
25. Other Admin. Staff Trans		0	0	0	0	0	0	0	0
26. Insurance-Prop.Liab.Malpractice		0	0	654,863	654,863	0	654,863	0	654,863
27. Other (specify)*		0	0	0	0	0	0	0	0
28. Total General Adminis		392,163	33,513	3,205,347	3,631,023	0	3,631,023	309,363	3,940,386
29. Total General Administrative		7,172,858	886,643	3,700,149	11,759,650	0	11,759,650	405,246	12,164,896
30. Depreciation		0	0	604,725	604,725	0	604,725	-40,453	564,272
31. Amortization of Pre-Op. & Org.		0	0	0	0	0	0	0	0
32. Interest		0	0	214,992	214,992	0	214,992	-27,157	187,835
33. Real Estate		0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds		0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles		0	0	33,305	33,305	0	33,305	0	33,305
36. Other (specify):*		0	0	0	0	0	0	0	0
37. Total Ownership		0	0	853,022	853,022	0	853,022	-67,610	785,412
38. Medically Necessary T		0	0	0	0	0	0	0	0
39. Ancillary Service Cent		0	563,931	0	563,931	0	563,931	0	563,931
40. Barber and Beauty Shop		0	0	0	0	0	0	0	0
41. Coffee and Gift Shops		0	0	0	0	0	0	0	0
	42	0	0	115,957	115,957	0	115,957	0	115,957
43. Other (specify):*		0	0	194,870	194,870	0	194,870	-99,182	95,688
44. Total Special Cost Ce		0	563,931	310,827	874,758	0	874,758	-99,182	775,576
45. Grand Total		7,172,858	1,450,574	4,863,998	13,487,430	0	13,487,430	238,454	13,725,884

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,112,528	1,112,528
2. Cash - Patient Deposits	39,641	39,641
3. Accounts & Notes Recievable	1,518,739	1,518,739
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	4,299	4,299
7. Other Prepaid Expenses	34,556	34,556
8. Accounts Receivable-Owner/Related Party	47	47
9. Other (specify):	0	0
10. Total current assets	2,709,810	2,709,810
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	526,359	526,359
13. Land	1,800,000	1,800,000
14. Buildings, at Historical Cost	########	11,900,414
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	749,732	747,928
17. Accumulated Depreciation (book methods)	-2,583,816	-2,205,572
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	4,015	4,015
23. other (specify):	0	0
24. Total Long-Term Assets	########	12,773,144
25. Total Assets	########	15,482,954
CURRENT LIABILITIES		
26. Accounts Payable	137,925	137,925
27. Officer's Accounts Payable	39,839	39,839
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	245,787	245,787
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	875,979	875,979
37. Other Current Liabilities (specify):	853,039	853,039
38. Total Current Liabilities	2,152,569	2,152,569
LONG TERM LIABILITES		
39.Long-Term Notes Payable	6,740,345	6,740,345
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	6,740,345	6,740,345
46.Total Liabilities	8,892,914	8,892,914
47.Total Equity	7,500,082	6,590,040
48.Total Liabilities and Equity	########	15,482,954

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	15,454,173
2. Discounts and Allowances for all Levels	-2,944,787
Subtotal - Inpatient Care	12,509,386
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	421,133
7. Oxygen	0
Subtotal - Anciliary Revenue	421,133
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	-
24. Contributions	0
25. Interest and Other Investments Income	27,157
Subtotal - Non-Operating Revenue	27,157
27. Other Revenue (specify):	7,644
28. Other Revenue (specify):	0
Subtotal - Other Revenue	7,644
30. Total Revenue	12,965,320
31. General Services	1,675,629
32. Health Care	5,903,292
33. General Administration	2,815,545
34. Ownership	822,093
35. Special Cost Centers	860,704
35. Provider Participation Fee	114,960
37. Other	0
40. Total Expenses	12,192,223
41. Income Before Income Taxes	773,097
42. Income Taxes	0
43. Net Income or Loss for the Year	773,097

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23	Provider Participation fee is linked from page 4